

KANSAS MEDICAID STATE PLAN

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Methods and Standards for Establishing Payment Rates
Skilled Nursing and Intermediate Care Facility Rates
(NF's and NF's-MH)

Narrative Explanation of Nursing Facility Reimbursement Formula

COST REPORTS

The Nursing Facility Financial and Statistical Report organizes the commonly incurred business expenses of nursing facility providers into four reimbursable cost centers (administration, property, room and board, and health care). The property cost center is divided into plant operating and ownership. Ownership is reimbursed through the real and personal property fee. There is also a non-reimbursable/non-patient related cost center to reconcile total operating expenses to the providers accounting records. The cost reports are desk reviewed by agency auditors. Adjustments are made, when necessary, to the reported costs in arriving at the allowable historic costs for the rate computations.

Calendar Year End Cost Reports: All providers not on projection status shall be required to file the uniform cost report on a calendar year basis. Projection status means that a provider has been assigned the previous providers rate for a set period of time or is allowed to submit a projected cost report. The calendar year cost report is due on or before the last working day of the following February.

When a non arms length change of provider takes place or an owner of the real estate assumes the operations from a lessee, the facility will be treated as an on-going operation. In this situation, the related provider or owner shall be required to file the calendar year end cost report. The new operator or owner is responsible for obtaining the cost report information from the prior operator for the months during the calendar year in which the new operator was not involved in running the facility. The cost report information from the old and new operators shall be combined to prepare a 12 month calendar year end cost report.

Projected Cost Reports: The projected cost report shall begin on the first day of the month closest to the date that the provider is certified by the licensing agency and end on the last day of the 12 month period. The exception is that a projected cost report shall end on December 31st when that date is not more than one month before or after the end of the 12 month period; or the projected cost

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report shall end on the provider's normal fiscal year end used for the Internal Revenue Service when that date is not more than one month before or after the end of the 12 month period and the criteria for filing the projected cost report ending December 31st does not apply. The projected cost report period shall cover a consecutive period of time not less than 11 months or more than 13 months.

When a provider is entitled to submit a projected cost report, the payment rate shall be based on a proposed budget with costs projected on a line item basis. The projected cost report shall be desk reviewed by agency auditors. Rates from the projected cost reports are subject to upper payment limits.

Providers required to file a projected cost report and who operate more than one facility, either in-state or out-of-state, shall allocate central office costs to each facility being paid rates from the projected cost data at the end of the provider's cost report period that ends during the projection period. The method of allocating central office costs to those facilities on projection status shall be consistent with the method used to allocate costs to those facilities in the chain who are filing historical cost reports.

Historical Cost Report Covering Projected Cost Report Period Or Projection Status Period for the First Year of Operation of a New Provider: The historical cost report shall begin on the first day of the month closest to the date of certification and end on the last day of the 12th month. The exception is if the ending date is not more than one month before or after December 31st or the provider's normal fiscal year end used for the Internal Revenue Service when that date is not more than one month before or after the end of the 12 month period and the criteria for filing the cost report ending on December 31st does not apply. The historical cost report shall end on the last date of service if a change of provider occurs before the first historical cost report would have been required. The historical cost report period shall cover a consecutive period of time of not less than 11 months, unless there is a change of provider, or more than 13 months.

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Calendar Year End Cost Report Overlapping Historic Cost Report for Projection Status: The provider is required to file a historic, 12 month cost report on the calendar year end following the first historic cost report filed for a projection period or change of provider. For example, if a provider files a 12 month historic cost report for the first year of operation ended June 30, they will then file a 12 month cost report for the calendar year end of December 31. The exception is if the projection status period is within one month of the calendar year end as explained above.

REIMBURSEMENT LIMITATIONS

Period:

The change to the calendar year end reporting in 1991, changed the annual limitation period to July 1. The rates and limitation period, based on the cost reports submitted for the calendar year ending December 31st, will begin the following July 1st. The rates established July 1st for providers not under projection status will stay in effect until the following July 1st, unless otherwise specified by a State Plan amendment.

Upper Payment Limitations:

There are two types of upper payment limits. One is the owner/related party/administrator/co-administrator limit. The other is the cost center limits. Each will be described.

Owner/Related Party/Administrator/Co-Administrator Limit:

Since salaries and other compensation of owners are not subject to the usual market constraints, specific limitations are placed on the amounts reported. First, amounts paid to non working owners and directors are not an allowable cost. Second, owners and related parties who perform resident related services are limited to a salary chart based on the Kansas Civil Service classifications

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and wages for comparable positions. Owners and related parties who provide resident related services on less than a full time basis have the compensation limited by the percent of their total work time to a standard work week. A work week is defined as 40 hours. The owners and related parties must be professionally qualified to perform services which require licensure or certification.

The compensation paid to owners and related parties shall be allocated to the appropriate cost center for the type of service performed. Each cost center has an expense line for owner/related party compensation. There is also a cost report schedule titled "Statement of Owners and Related Parties". This schedule requires information concerning the percent of ownership (if over five percent), the time spent in the function, the compensation, and a description of the work performed for each owner and/or related party. Any salaries reported in the Plant Operating, Room and Board or Health Care cost centers in excess of the Kansas Civil Service based salary chart are transferred to the administrative cost center where the excess is subject to the Owner/Related Party/Administrator/Co Administrator per diem compensation limit.

The Schedule C is an array of non owner administrator and co-administrator salaries. The schedule includes the most current historic cost reports in the data base from all active nursing facility providers. The salary information is not adjusted for inflation. The per diem data is calculated using an 85% minimum occupancy level for those providers in operation for more than twelve months. The Schedule C for the owner/related party/administrator/co-administrator per diem compensation limit is the first schedule run during the annual limitation setting.

The Schedule C is used to set the per diem limitation for all non owner administrator and co-administrator salaries and owner/related party compensation in excess of the civil service based salary limitation schedule. The per diem limit for a 50 bed or larger home is set at the 90th percentile on all salaries reported for non owner administrators and co-administrators. A limitation table

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is then established for facilities with less than 50 beds. This table begins with a reasonable salary per diem for an administrator of a 15 beds or less facility. A linear relationship is then established between the compensation of the administrator of the 15 bed facility and the compensation of the administrator of a 50 bed facility. The linear relationship determines the per diem limit for the facilities between 15 and 50 beds.

The per diem limit applies to the non owner administrators and co-administrators and the compensation paid to owners and related parties who perform an administrative function or consultant type of service. The per diem limit also applies to the salaries in excess of the civil service based salary chart in other cost centers that are transferred to the administrative cost center.

Cost Center Limits:

The Schedule B computer run is an array of all per diem costs for each of the four cost centers-Administration, the Plant Operating portion of Property, Room and Board and Health Care. The schedule includes the most recent historic cost report in the data base from all active nursing facility providers. Projected cost reports are excluded from the data base.

The per diem expenses in each cost center are calculated using an 85% minimum occupancy level for the providers in operation for more than 12 months. All previous desk review and field audit adjustments are considered in the per diem expense calculations. The costs have been adjusted by the owner/related party/administrator/co-administrator limitations.

Prior to the Schedule B arrays, the cost data on certain expense lines is adjusted for historical and estimated inflation, where appropriate. This will bring the costs reported by the providers to a common point in time for comparisons. The historic inflation will be based on the Data Resources, Inc. National Skilled Nursing Facility Market Basket Index (DRI Index) for the cost center limits effective July 1st. The historic inflation factor will adjust costs from the midpoint of each providers cost report period to the latest quarterly DRI Index for the Schedule B processing.

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The estimated inflation factor will be also be based on the DRI Index. Determination of the estimated inflation factor will begin with the quarter the historic inflation ends. It will be continued to the midpoint of the payment limitation period (December 31st).

The final results of the Schedule B run are the percentile compilations. These compilations are the basis for the upper payment limit for each cost center. The upper payment limit percentiles for the cost centers will be weighted based on total resident days. This is a change from past practice. Previously, percentiles were based on the total number of facilities. The current percentile caps are as follows:

Administration	75th
Plant Operating (Portion of Property)	85th
Room and Board	90th
Health Care	90th

The overall Property limit requires additional explanation. The implementation of the real and personal property fee (property fee), effective January 1, 1985, revised the method of determining the property limit. Ownership costs (interest, depreciation, lease or amortization of leasehold improvements) are no longer included in the allowable cost when determining the Medicaid rate. The methodology of the overall property limit needed to be revised after the ownership costs were excluded.

Due to the implementation of the property fee, the calculation methodology of the Total Property cost limit has been revised such that changes in ownership (and resulting increases in ownership costs) after 7/18/84 are not recognized in the percentile limitations. The change in methodology essentially holds the ownership cost portion of the limitations effective 10/1/84 constant. The revised methodology only allows for relative changes in the plant operating costs to influence the total Property cost limit.

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The calculation of the Total Property cost limit is as follows:

Plant Operating 85th Percentile Per Diem Limit from Current Data Base
Minus: Plant Operating 85th Percentile Per Diem Limit from Prior Data Base
Equal: Incremental Change in Total Plant Operating Limit
Add: Total Property Cost Limit from Prior Limitation Period
Equal: Total Property Cost Limit for New Limitation Period

The skilled nursing facilities and intermediate care facilities became nursing facilities on October 1, 1990. The Property cost limit, using the incremental change in Plant Operating costs, was based on the Property cost limit from the 10/1/84 data base for skilled facilities. The incremental changes in the Plant Operating costs and the subsequent change in Property cost limits are now determined from the combined Nursing Facility data base.

The property fee resulted in a calculation of a provider specific plant operating limit. The Total Property limit is reduced, on a provider specific basis, by the amount of the property allowance included in the property fee. In this manner, the non-ownership costs are limited by a cost center limit that excludes the ownership cost portion of the Medicaid rate, or the property allowance. The following is the calculation of the Plant Operating Limit:

Total Property Cost Limit for Limitation Period
Minus: Property Allowance Included in Property Fee
Equal: Plant Operating Cost Center Limit for Limitation Period

It should be noted that the value factor component of the property fee should not be reduced from the Total Property cost limit to determine the Plant Operating Cost Center Limit. The property fee is explained in greater detail in the following section of this exhibit.

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REAL AND PERSONAL PROPERTY FEE

The real and personal property fee (property fee) was implemented, effective January 1, 1985, pursuant to Kansas Administrative Regulation 30-10-25. It was implemented as a response to the Deficit Reduction Act of 1984 regarding re-valuation of assets due to a change in ownership. The property fee satisfies this requirement in that it is the capital reimbursement portion of the Medicaid rate and does not change due solely to a change in ownership. The property fee is facility specific and is in lieu of all depreciation, mortgage interest, lease and amortization of lease expense. The actual ownership costs used to develop the property fee were from the latest cost report for each provider that the agency had processed through July, 1984.

The two components of the property fee are the property allowance and the property value factor. An explanation of each of these follows.

Property Allowance: The four line items of ownership cost (mortgage interest, depreciation, lease and amortization of lease expenses) were added together and divided by resident days to arrive at the ownership cost per diem for each provider. The 85% minimum occupancy rule was imposed on all providers who had been in operation for over 12 months. The ownership per diem cost was reduced proportionately for each provider who had total property costs in excess of the the 85th percentile limit on the Property Cost Center Limit. This adjustment to the ownership per diem cost was based on the ratio of ownership costs to total property costs, multiplied by the property costs in excess of the cost center limit. The ownership per diem cost minus this adjustment (if any) resulted in the property allowance.

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Property Value Factor: The property allowances for all providers were arrayed by level of care and percentiles established. These percentiles became the basis for establishing the property value factor. The five different groupings developed from each array are as follows:

<u>Group #</u>	<u>Percentile Ranking</u>	<u>Add-On Percent</u>
1	-0- through 25th Percentile	45%
2	26th through 50th Percentile	15%
3	51st through 75th Percentile	7.5%
4	76th through 85th Percentile	5%
5	86th through 100th Percentile	0%

Once the percentile groups were established, a weighted average property allowance was calculated for each group. This average property allowance was then multiplied by the add-on percentage to arrive at the property value factor for each group. This add-on percentage is inversely related to the percentile ranking. That is, the lower the percentile ranking, the higher the add-on percentage. The property value factor for each percentile group was then assigned to each provider within that group.

There are two value factor arrays. One array is for the Medicare skilled nursing facilities. The other is for nursing facilities which are not certified as Medicare skilled facilities. The value factor is determined based on the classification of the nursing facility and by using the applicable array.

There are two provisions for changing the property fee. One is for a "rebasings" when capital expenditure thresholds are met (\$25,000 for homes under 51 beds and \$50,000 for homes over 50 beds). The original property allowance remains constant but the additional factor for the rebasing is added. The property fee rebasing is explained in greater detail in Attachment 4.19D, Part I, Subpart L. The other provision is that an inflation factor may be applied to the property fee on an annual basis.

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INCENTIVE FACTOR

The incentive factor is a per diem add-on ranging from zero to fifty cents. It is based on the per diem cost of the Administration cost center and the Plant Operating cost center less the real and personal property taxes expense line. The per diem allowance for these two cost centers less property taxes is determined before the owner/related party/administrator/co-administrator limitation is applied.

The incentive factor is designed to encourage economy and efficiency in the administrative and plant operating cost areas. Property taxes were excluded since the provider has little control of the cost. There is an inverse relationship between the incentive factor and the per diem cost used to determine it. The higher the per diem cost, the lower the incentive factor.

The Schedule E is an array of the per diem costs that are used to determine the incentive factor. The schedule includes the costs from the most recent historical cost report for all active providers. No projected cost reports are included. The per diem costs are based on the 85% occupancy rule. The costs are not adjusted for inflation.

The Schedule E summarizes all expense lines from the Administration cost center and the Plant Operating cost center, less property taxes. The ownership costs are excluded from the array so that both older facilities (with relatively lower ownership costs) and newer facilities (with relatively higher ownership costs) can benefit from the incentive factor through efficient operations. The Room and Board and Health Care cost centers are excluded from the incentive factor calculation so that providers are not rewarded for cost efficient operations with regard to costs that may jeopardize the direct care of the residents.

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The total per diem costs for administration and plant operating, less property taxes, are arrayed and percentiles established. These percentiles then become the basis for establishing the per diem cost ranges used to determine each providers efficiency factor, consistent with agency policy. The ranges are defined as follows:

<u>Providers Percentile Ranking</u>	<u>Incentive Factor Per Diem</u>
-0- to 30th Percentile	\$.50
31st to 55th Percentile	.40
56th to 75th Percentile	.30
76th to 100th Percentile	-0-

INFLATION FACTORS

Historic and estimated inflation will be applied to the allowable reported costs from the calendar year end cost reports for rates effective July 1st. The historic inflation will be based on the Data Resources, Inc. National Skilled Nursing Facility Market Basket Index (DRI Index). The historic inflation will be applied from the midpoint of the cost report period to the latest quarterly DRI Index available.

The estimated inflation will begin with the quarter the historic inflation ends. It will be continued to the midpoint of the payment limitation period (December 31st). The estimated inflation factor will be based on the DRI Index. This annual percentage estimate is used consistently throughout the limitation period.

The DRI Indexes published for the latest available quarter will be used to determine the historic and estimated inflation tables for the Schedules A-1 and A processed during the payment limitation period. This will require the use of forecasted factors in the historic table. The inflation tables will not be revised until the next payment limitation period.

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For historic cost report periods ending other than the last month in a quarter, the inflation factor to be used in the calculation will be the factor for the quarter in which the cost reporting period ends. For example, a cost report period ended August 31st, will receive inflation based on the calculation using the September, third quarter, DRI Index forecast. This approach is being used instead of trying to convert a quarterly index into monthly factors.

Schedule A-1 historic and estimated inflation (Exhibits C-2, pages 2 and 5, respectively) are applied in determining rates with an effective date of July 1, 1993. Schedule A historic and estimated inflation (Exhibit C-2, pages 1 and 4, respectively) are applied in determining rates for historic cost reports with rate effective dates other than July 1, 1993.

The inflation factors are applied to all costs except the following:

<u>Allowable Costs:</u>	<u>Exempt From</u>	
	<u>Historical</u>	<u>Estimated</u>
1. Salaries:		
Administrator	Yes	Yes
Co-Administrator	Yes	Yes
All Other Non Owner Employees	Yes	No
2. Payroll Taxes	Yes	No
3. Owner's Compensation	Yes	Yes
4. Interest Expense other than Real Estate Mortgage	Yes	Yes
5. Real Estate Taxes	Yes	Yes
6. Personal Property Taxes	Yes	Yes

RATE EFFECTIVE DATE

The rate effective dates are in accordance with Attachment 4.19D, Part I, Exhibit A-7. The rate may be revised for an add-on reimbursement factor, desk review adjustment or field audit adjustment.

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SCHEDULE A - HISTORICAL INFLATION TABLE EFFECTIVE 07/01/93

<u>Report Year End (RYE)</u>	<u>Midpoint of RYE</u>	<u>Midpoint Index*</u>	<u>RYE Index*</u>	<u>Historical Inflation Factor ***</u>
12/92	06/92	1.280	1.302	1.719
01/93	07/92	1.292	1.315	1.780
02/93	08/92	1.292	1.315	1.780
03/93	09/92	1.292	1.315	1.780
04/93	10/92	1.302	1.329 *	2.074
05/93	11/92	1.302	1.329 *	2.074
06/93	12/92	1.302	1.329 *	2.074
07/93	01/93	1.315	1.345 *	2.281
08/93	02/93	1.315	1.345 *	2.281
09/93	03/93	1.315	1.345 *	2.281
10/93	04/93	1.329 *	1.361 *	2.408
11/93	05/93	1.329 *	1.361 *	2.408
12/93	06/93	1.329 *	1.361 *	2.408
01/94	07/93	1.345 *	1.377 *	2.379
02/94	08/93	1.345 *	1.377 *	2.379
03/94	09/93	1.345 *	1.377 *	2.379
04/94	10/93	1.361 *	1.391 *	2.204
05/94	11/93	1.361 *	1.391 *	2.204

* Estimated factors

**[(RYE index) + (Midpoint index)] - 1

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SCHEDULE A-1 - HISTORICAL INFLATION TABLE EFFECTIVE 07/01/93

<u>Reporting Year End</u>	<u>Midpoint of RYE</u>	<u>Midpoint Index</u>	<u>Terminal Month</u>	<u>Terminal Month Index</u>	<u>Historical Inflation Factor % *</u>
12/91	06/91	1.235	03/93	1.315	6.478
01/92	07/91	1.246	03/93	1.315	5.538
02/92	08/91	1.246	03/93	1.315	5.538
03/92	09/91	1.246	03/93	1.315	5.538
04/92	10/91	1.257	03/93	1.315	4.614
05/92	11/91	1.257	03/93	1.315	4.614
06/92	12/91	1.257	03/93	1.315	4.614
07/92	01/92	1.270	03/93	1.315	3.543
08/92	02/92	1.270	03/93	1.315	3.543
09/92	03/92	1.270	03/93	1.315	3.543
10/92	04/92	1.280	03/93	1.315	2.734
11/92	05/92	1.280	03/93	1.315	2.734
12/92	06/92	1.280	03/93	1.315	2.734
01/93	07/92	1.292	03/93	1.315	1.780
02/93	08/92	1.292	03/93	1.315	1.780
03/93	09/92	1.292	03/93	1.315	1.780
04/93	10/92	1.302	03/93	1.315	.998
05/93	11/92	1.302	03/93	1.315	.998
06/93	12/92	1.302	03/93	1.315	.998
07/93	01/93	1.315	03/93	1.315	0.000

*[(Terminal month index + Midpoint index) - 1]

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HISTORICAL INFLATION TABLE - SCHEDULE B
EFFECTIVE 07/01/93 - 06/30/94

<u>Reporting Year End</u>	<u>Midpoint of RYE</u>	<u>Midpoint Index</u>	<u>Terminal Month</u>	<u>Terminal Month Index</u>	<u>Historical Inflation Factor % *</u>
12/91	06/91	1.235	03/93	1.315	6.478
01/92	07/91	1.246	03/93	1.315	5.538
02/92	08/91	1.246	03/93	1.315	5.538
03/92	09/91	1.246	03/93	1.315	5.538
04/92	10/91	1.257	03/93	1.315	4.614
05/92	11/91	1.257	03/93	1.315	4.614
06/92	12/91	1.257	03/93	1.315	4.614
07/92	01/92	1.270	03/93	1.315	3.543
08/92	02/92	1.270	03/93	1.315	3.543
09/92	03/92	1.270	03/93	1.315	3.543
10/92	04/92	1.280	03/93	1.315	2.734
11/92	05/92	1.280	03/93	1.315	2.734
12/92	06/92	1.280	03/93	1.315	2.734
01/93	07/92	1.292	03/93	1.315	1.780
02/93	08/92	1.292	03/93	1.315	1.780
03/93	09/92	1.292	03/93	1.315	1.780
04/93	10/92	1.302	03/93	1.315	.998
05/93	11/92	1.302	03/93	1.315	.998
06/93	12/92	1.302	03/93	1.315	.998
07/93	01/93	1.315	03/93	1.315	0.000

*[(Terminal month index + Midpoint index) - 1]

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ESTIMATED INFLATION TABLE - SCHEDULE A

Effective 07/01/93 - 06/30/94

Number of Months to July 1, 1994

Number of
months to

<u>07-01-94</u>	<u>RYE</u>	RED <u>07-01-93</u> 12	RED <u>08-01-93</u> 11	RED <u>09-01-93</u> 10	RED <u>10-01-93</u> 9	RED <u>11-01-93</u> 8	RED <u>12-01-93</u> 7 Percent	RED <u>01-01-94</u> 6	RED <u>02-01-94</u> 5	RED <u>03-01-94</u> 4	RED <u>04-01-94</u> 3	RED <u>05-01-94</u> 2	RED <u>06-01-94</u> 1
12	06-30-93	2.312											
11	07-31-93	1.927	2.119	2.312									
10	08-31-93	1.541	1.734	1.927	2.119	2.312							
9	09-30-93	1.156	1.349	1.541	1.734	1.927	2.119	2.312					
8	10-31-93	.771	.963	1.156	1.349	1.541	1.734	1.927	2.119	2.312			
7	11-30-93	.385	.578	.771	.963	1.156	1.349	1.541	1.734	1.927	2.119	2.312	
6	12-31-93		.193	.385	.578	.771	.963	1.156	1.349	1.541	1.734	1.927	2.119
5	01-31-94				.193	.385	.578	.771	.963	1.156	1.349	1.541	1.734
4	02-28-94						.193	.385	.578	.771	.963	1.156	1.349
3	03-31-94								.193	.385	.578	.771	.963
2	04-30-94										.193	.385	.578
1	05-31-94												.193

X = Number of months from RYE to 07/01/94

Y = Number of months from RED to 07/01/94

Formula = $(.003853) (X - Y/2)$

Annual rate of estimated inflation = 4.624%

JUN 06 2001

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ESTIMATED INFLATION - SCHEDULE A-1
 Effective 07/01/93 - 06/30/94

<u>Prior Schedule RED</u>	<u>Est Infl Beginning Date</u>	<u>Midpoint of Payment Period</u>	<u>No. of Months From Beginning Date to Midpoint</u>	<u>Estimated Inflation Factor .003853/Mo*</u>
07/01/92	04/01/93	12/31/93	9.0	3.468%
08/01/92	04/01/93	12/31/93	9.0	3.468%
09/01/92	04/01/93	12/31/93	9.0	3.468%
10/01/92	04/01/93	12/31/93	9.0	3.468%
11/01/92	04/01/93	12/31/93	9.0	3.468%
12/01/92	04/01/93	12/31/93	9.0	3.468%
01/01/93	04/01/93	12/31/93	9.0	3.468%
02/01/93	04/01/93	12/31/93	9.0	3.468%
03/01/93	04/01/93	12/31/93	9.0	3.468%
04/01/93	04/01/93	12/31/93	9.0	3.468%
05/01/93	04/01/93	12/31/93	9.0	3.468%
06/01/93	04/01/93	12/31/93	9.0	3.468%
07/01/93	04/01/93	12/31/93	9.0	3.468%

*Annual rate of estimated inflation = 4.624%

JUN 06 2001
 TN# MS-93-19 APPROVAL DATE _____ EFFECTIVE DATE 7/1/93 SUPERCEDES TN# MS-93-17

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COST CENTER LIMITATIONS

Effective July 1, 1993 - June 30, 1994

	<u>Administration</u>	<u>Property</u>	<u>Room & Board</u>	<u>Health Care</u>
NF	\$ 7.65	\$ 9.74	\$16.74	\$38.52

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INCENTIVE FACTOR TABLES EFFECTIVE 07/01/93 - 06/30/94

<u>Level</u>	<u>Percentile Range</u>		<u>Per Patient Day Range</u>		<u>Incentive Factor</u>
	<u>Low</u>	<u>High</u>	<u>Low</u>	<u>High</u>	
NF	-0-	30th	\$ -0-	8.99	\$.50
	31st	55th	9.00	10.45	.40
	56th	75th	10.46	11.69	.30
	76th	100th	11.70	above	-0-

TN# MS-93-19 APPROVAL DATE JUN 06 2001 EFFECTIVE DATE 7/1/93 SUPERCEDES TN# MS-92-22